



Rule(s) Review Checklist Addendum
(This form must be filled out electronically.)

This form is to be used only if the rule(s) was/were previously reviewed, and hasn't/haven't been amended/repealed subsequent to that review.

All responses should be in **bold** format.

Document Reviewed (include title):

WAC 458-12-045 “ Contracts for sale of public lands”

Date last reviewed: **6/14/99**

Current Reviewer: **Kim M. Qually**

Date current review completed: **8/22/01**

Is this document being reviewed at this time because of a taxpayer or association request?

YES ☐ **NO** ☒

Type an “x” in the column that most correctly answers the question, and provide clear, concise, and complete explanations where needed.

1. Related statutes, ancillary documents, court decisions, BTA decisions, and WTDs:

YES	NO	
	X	Are there any statutory changes subsequent to the previous review of this rule that should be incorporated?
	X	Are there any interpretive statements not identified in the previous review of this rule that should be incorporated? (An Ancillary Document Review Supplement should be completed for each and submitted with this completed form.)
	X	Are there any ancillary documents that should be repealed because the information is currently included in this or another rule, or the information is incorrect or not needed? (An Ancillary Document Review Supplement should be completed for each and submitted with this completed form.)
	X	Are there any Board of Tax Appeal (BTA) decisions, court decisions, or Attorney Generals Opinions (AGOs) subsequent to the previous review of this rule that provide information that should be incorporated into this rule?
	X	Are there any administrative decisions (e.g., Appeals Division decisions (WTDs)) subsequent to the previous review of this rule that provide information that should be incorporated into the rule?
	X	Are there any changes to the recommendations in the previous review of this rule with respect to any of the types of documents noted above? (An Ancillary Document Review Supplement should be completed if any changes



		are recommended with respect to an interpretive statement.)
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If the answer is “yes” to any of the questions above, identify the pertinent document(s) and provide a brief summary of the information that should be incorporated into the document.

Nothing has changed since the rule was last reviewed.

2. Additional information: Identify any additional issues (other than that noted above or in the previous review) that should addressed or incorporated into the rule. **None**

3. LISTING OF DOCUMENTS REVIEWED:

Statute(s) Implemented:

RCW 84.40.175 “Listing of exempt property - Proof of exemption – Valuation of

RCW 84.40.230 “Contract to purchase public

RCW 84.40.350 “Assessment and taxation of property losing exempt status”

Ancillary Documents (i.e., ETAs, PTBs, and ADs): **None**

Court Decisions: **None**

Board of Tax Appeals Decisions (BTAs): **None**

Administrative Decisions (e.g., WTDs): **None**

Attorney General’s Opinions (AGOs): **None**

Other Documents:

WAC 458-29A-400 “Leasehold excise tax—Exemptions”

Laws of 2001, c 26 – Lake Cushman bill - All leasehold interests consisting of three thousand or more residential and recreational lots that are or may be subleased for residential and recreational purposes are exempt from leasehold excise tax and are now subject to property tax.

4. Review Recommendation:

 X Amend



- _____ **Repeal** (Appropriate when repeal is not conditioned upon another rule-making action.)
- _____ **Leave as is** (Appropriate even if the recommendation is to incorporate the current information into another rule.)
- _____ **Begin the rule-making process for possible revision.** (Applies only when the Department has received a petition to revise a rule.)

Explanation of recommendation: Provide a brief summary of any changes you've identified/recommended earlier in this review document. If this recommendation differs from that of the previous review, explain the basis for this difference. If recommending that the rule be amended, be sure to note whether the basis for the recommendation is to:

- Correct inaccurate tax-reporting information now found in the current rule;
- Incorporate legislation;
- Consolidate information now available in other documents (e.g., ETAs, WTDs, court decisions); or
- Address issues not otherwise addressed in other documents (e.g., ETAs, WTDs, court decisions).

The 1999 review of this rule recommended that it be amended and be brought up-to-date. This recommendation is still valid. The reviewer made a number of good suggestions with which I concur.

5. Manager action: Date: _____

_____ Reviewed and accepted recommendation

Amendment priority:

- _____ 1
_____ 2
_____ 3
_____ 4